

Form F-66 (IA-2) (7-13-2018) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2018 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2018 </div> <div style="text-align: center; padding: 5px;"> CITY OF WATERLOO, IOWA DUE: December 1, 2018 </div>		<div style="text-align: center;"> 16200701000000 CHIEF FINANCIAL OFFICER 715 MULBERRY STREET WATERLOO, IA 50703 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	39,602,704		39,602,704	39,613,829
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	39,602,704		39,602,704	39,613,829
Delinquent property taxes	8,658		8,658	
TIF revenues	7,597,223		7,597,223	7,564,285
Other city taxes	17,237,897	0	17,237,897	17,223,054
Licenses and permits	1,368,341	17,985	1,386,326	1,378,050
Use of money and property	1,906,876	104,440	2,011,316	1,351,672
Intergovernmental	26,860,637	274,184	27,134,821	28,582,650
Charges for fees and service	8,180,969	18,392,287	26,573,256	26,597,058
Special assessments	223,703	0	223,703	290,290
Miscellaneous	7,529,800	91,490	7,621,290	7,146,954
Other financing sources, including transfers in	28,826,585	3,686,233	32,512,818	40,508,172
Total revenues and other sources	139,343,393	22,566,619	161,910,012	170,256,014
Expenditures and Other Financing Uses				
Public safety	30,672,609	0	30,672,609	32,118,676
Public works	27,547,712	0	27,547,712	31,431,509
Health and social services	382,696	0	382,696	401,891
Culture and recreation	10,986,941	0	10,986,941	11,576,083
Community and economic development	10,976,027	0	10,976,027	13,176,412
General government	8,886,011	0	8,886,011	9,939,775
Debt service	18,814,157	0	18,814,157	18,822,433
Capital projects	20,556,180	0	20,556,180	25,955,770
Total governmental activities expenditures	128,822,333	0	128,822,333	143,422,549
Business type activities	0	16,292,521	16,292,521	27,677,713
Total ALL expenditures	128,822,333	16,292,521	145,114,854	171,100,262
Other financing uses, including transfers out	13,797,410	5,286,836	19,084,246	20,170,172
Total ALL expenditures/And other financing uses	142,619,743	21,579,357	164,199,100	191,270,434
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-3,276,350	987,262	-2,289,088	-21,014,420
Beginning fund balance July 1, 2017	94,781,306	18,494,857	113,276,163	85,254,213
Ending fund balance June 30, 2018	91,504,956	19,482,119	110,987,075	64,239,793
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ 18,503 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents	
General obligation debt	\$ 100,210,430	Other long-term debt	\$ 0	
Revenue debt	\$ 1,534,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 8,015,060			
		General obligation debt limit	\$ 191,406,282	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/29/2018	<input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
		319	291-4323	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018					CITY OF WATERLOO					<div> <div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div> <div> SELECT ONLY ONE Indicate by entering an X in the appropriate box on this sheet ONLY </div> </div>			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	21,949,128	10,102,615		7,550,961			39,602,704			39,602,704	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	21,949,128	10,102,615		7,550,961	0		39,602,704		T01	39,602,704	4			
5	Delinquent property taxes	4,846	2,226		1,586			8,658		T01	8,658	5			
6	Total property tax	21,953,974	10,104,841		7,552,547	0	0	39,611,362			39,611,362	6			
7	TIF revenues			7,597,223				7,597,223		T01	7,597,223	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	842,533	390,536		264,730			1,497,799		T15	1,497,799	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	3,664,584						3,664,584		T15	3,664,584	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax	1,273,712						1,273,712		C30	1,273,712	11			
12	Mobile home tax	39,751	18,163		12,498			70,412		T19	70,412	12			
13	Hotel/motel tax	1,293,422						1,293,422		T19	1,293,422	13			
14	Other local option taxes		9,437,968					9,437,968		T09	9,437,968	14			
15	TOTAL OTHER CITY TAXES	7,114,002	9,846,667		277,228	0	0	17,237,897	0		17,237,897	15			
16	Section B - LICENSES AND PERMITS	1,344,137	24,204					1,368,341	17,985	T29	1,386,326	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	424,258	82,533	35,225	16,241	115,017		673,274	104,440	U20	777,714	18			
19	Rents and royalties	986,571	183,693		58,938			1,229,202		U40	1,229,202	19			
20	Other miscellaneous use of money and property	4,400						4,400		U20	4,400	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	1,415,229	266,226	35,225	75,179	115,017	0	1,906,876	104,440		2,011,316	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	215,895	1,521,718					1,737,613		B89	1,737,613	27			
28	Community development block grants		1,363,503					1,363,503		B50	1,363,503	28			
29	Housing and urban development		5,264,833					5,264,833		B50	5,264,833	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	215,895	8,150,054		0	0	0	8,365,949	0		8,365,949	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WATERLOO						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		8,727,931					8,727,931		C46	8,727,931	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	49,049						49,049	560	C89	49,609	49		
50	Iowa Department of Transportation		1,111,526					1,111,526		C89	1,111,526	50		
51	Iowa Department of Natural Resources		21,054					21,054		C89	21,054	51		
52	Iowa Economic Development Authority		445,608					445,608		C89	445,608	52		
53	CEBA grants		194,207					194,207		C89	194,207	53		
54	Commercial & Industrial Replacement Claim	895,330	415,009	333,262	326,307			1,969,908		C89	1,969,908	54		
55	Substance Abuse Grants	255,220						255,220			255,220	55		
56	State Share - Public Assistance Grants		-21,054					-21,054			-21,054	56		
57	State Share - Beer/Liquor	105,137						105,137			105,137	57		
58								0			0	58		
59								0			0	59		
60	Total state	1,304,736	10,894,281	333,262	326,307	0	0	12,858,586	560		12,859,146	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service	65,066						65,066		D89	65,066	64		
65	Township contributions	36,773						36,773		D89	36,773	65		
66	Fire/EMT service							0		D89	0	66		
67	Local government reimbursements	229,444	304,379					533,823	273,624	D89	807,447	67		
68	Local government reimbursements		440					440			440	68		
69	Transfer of Jurisdiction		5,000,000					5,000,000			5,000,000	69		
70	Total local grants and reimbursements	331,283	5,304,819	0	0	0	0	5,636,102	273,624		5,909,726	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,851,914	24,349,154	333,262	326,307	0	0	26,860,637	274,184		27,134,821	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	14,571,702	A8Ø	14,571,702	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking	516,590						516,590		A6Ø	516,590	77		
78	Airport	206,170	103,541					309,711		AØ1	309,711	78		
79	Landfill/garbage							0	3,820,585	A81	3,820,585	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WATERLOO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	468,331						468,331		A89	468,331	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	179,132						179,132		A89	179,132	92				
93	Ambulance charges	1,892,852						1,892,852		A89	1,892,852	93				
94	Sidewalk street repair charges	76,500						76,500		A44	76,500	94				
95	Housing and urban renewal charges		105,207					105,207		A50	105,207	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	53,313						53,313		A89	53,313	99				
100	Park, recreation, and cultural charges	3,527,717						3,527,717		A61	3,527,717	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Service charges - Planning, Engineering, Traffic, Street	925,548	126,068					1,051,616			1,051,616	103				
104	TOTAL CHARGES FOR SERVICE	7,846,153	334,816	0	0	0	0	8,180,969	18,392,287		26,573,256	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	223,703						223,703		U01	223,703	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	315,107				1,375,307		1,690,414		U99	1,690,414	108				
109	Deposits and sales/fuel tax refunds	981,789	54,797		61,889			1,098,475	1,562	U99	1,100,037	109				
110	Sale of property and merchandise							0	77,404	U11	77,404	110				
111	Fines	203,114						203,114		U30	203,114	111				
112	Internal service charges	3,333,406	50,000					3,383,406		NR	3,383,406	112				
113	Other miscellaneous - Specify							0			0	113				
114	Other	699,897	1,222		453,272			1,154,391	12,524		1,166,915	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	5,533,313	106,019	0	515,161	1,375,307	0	7,529,800	91,490		7,621,290	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WATERLOO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	47,282,425	45,031,927	7,965,710	8,746,422	1,490,324	0	110,516,808	18,880,386		129,397,194	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	151,006	60,000					211,006		NR	211,006	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				1,441,333	8,090,000		9,531,333	3,686,233	NR	13,217,566	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	6,766,466			5,286,836	35,806		12,089,108			12,089,108	127				
128	Internal TIF loans and transfers in	97,997		125,000	3,421,214	3,350,927		6,995,138			6,995,138	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	7,015,469	60,000	125,000	10,149,383	11,476,733	0	28,826,585	3,686,233		32,512,818	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	54,297,894	45,091,927	8,090,710	18,895,805	12,967,057	0	139,343,393	22,566,619		161,910,012	132				
133												133				
134	Beginning fund balance July 1, 2017	25,630,790	36,684,645	3,534,114	912,492	28,019,265		94,781,306	18,494,857		113,276,163	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	79,928,684	81,776,572	11,624,824	19,808,297	40,986,322	0	234,124,699	41,061,476		275,186,175	136				
137												137				
138												138				
139												139				
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF WATERLOO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention	14,361,724	2,306,273					16,667,997		E62	16,667,997	2
3	Jail							0		E04	0	3
4	Emergency management	81,344						81,344		E89	81,344	4
5	Flood control							0		E59	0	5
6	Fire department	8,929,169	1,870,001					10,799,170		E24	10,799,170	6
7	Ambulance	2,032,186						2,032,186		E32	2,032,186	7
8	Building inspections	1,091,912						1,091,912		E66	1,091,912	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control							0		E32	0	10
11	Other public safety							0		E89	0	11
12								0			0	12
13								0			0	13
14	TOTAL PUBLIC SAFETY	26,496,335	4,176,274		0	0	0	30,672,609			30,672,609	14
15	Section B — PUBLIC WORKS											15
16	Roads, bridges, sidewalks	330,806	16,194,136			644,942		17,169,884		E44	17,169,884	16
17	Parking meter and off-street	470,435						470,435		E60	470,435	17
18	Street lighting		516,814					516,814		E44	516,814	18
19	Traffic control safety		1,412,205					1,412,205		E44	1,412,205	19
20	Snow removal		1,380,618					1,380,618		E44	1,380,618	20
21	Highway engineering							0		E44	0	21
22	Street cleaning							0		E81	0	22
23	Airport (if not an enterprise)	942,708	1,585,609					2,528,317		E01	2,528,317	23
24	Garbage (if not an enterprise)							0		E81	0	24
25	Other public works							0		E89	0	25
26	Public Works Administration	4,069,439						4,069,439			4,069,439	26
27	Engineering Management Services							0			0	27
28	TOTAL PUBLIC WORKS	5,813,388	21,089,382		0	644,942	0	27,547,712			27,547,712	28
29	Section C — HEALTH AND SOCIAL SERVICES											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections	75,000						75,000		E32	75,000	33
34	Water, air, and mosquito control							0		E32	0	34
35	Community mental health							0		E32	0	35
36	Other health and social services	307,696						307,696		E79	307,696	36
37								0			0	37
38								0			0	38
39	TOTAL HEALTH AND SOCIAL SERVICES	382,696	0		0	0	0	382,696			382,696	39
40	Section D — CULTURE AND RECREATION											40
41	Library services	2,453,975						2,453,975		E52	2,453,975	41
42	Museum, band, theater	1,824,947						1,824,947		E61	1,824,947	42
43	Parks	2,726,804						2,726,804		E61	2,726,804	43
44	Recreation	3,118,576						3,118,576		E61	3,118,576	44
45	Cemetery	50,000						50,000		E03	50,000	45
46	Community center, zoo, marina, and auditorium	812,639						812,639		E61	812,639	46
47	Other culture and recreation							0		E61	0	47
48								0			0	48
49								0			0	49
50	TOTAL CULTURE AND RECREATION	10,986,941	0		0	0	0	10,986,941			10,986,941	50

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WATERLOO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification							0		E89	0	52
53	Economic development	985,308						985,308		E89	985,308	53
54	Housing and urban renewal		7,608,107					7,608,107		E50	7,608,107	54
55	Planning and zoning	614,167						614,167		E29	614,167	55
56	Other community and economic development	269,204		125,000				394,204		E89	394,204	56
57	TIF Rebates			1,374,241				1,374,241		E89	1,374,241	57
58								0			0	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,868,679	7,608,107	1,499,241	0	0	0	10,976,027			10,976,027	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	822,959						822,959		E29	822,959	61
62	Clerk, Treasurer, financial administration	1,047,864						1,047,864		E23	1,047,864	62
63	Elections	36,206						36,206		E89	36,206	63
64	Legal services and city attorney	234,312						234,312		E25	234,312	64
65	City hall and general buildings	549,365						549,365		E31	549,365	65
66	Tort liability	1,779,813						1,779,813		E89	1,779,813	66
67	Other general government	4,409,179	6,313					4,415,492		E89	4,415,492	67
68								0			0	68
69								0			0	69
70	TOTAL GENERAL GOVERNMENT	8,879,698	6,313		0	0	0	8,886,011			8,886,011	70
71	Section G — DEBT SERVICE				18,814,157			18,814,157			18,814,157	71
72								0			0	72
73								0			0	73
74	TOTAL DEBT SERVICE	0	0	0	18,814,157	0	0	18,814,157			18,814,157	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75
76	Infrastructure		512,950			1,923,558		2,436,508			2,436,508	76
77	Buildings & Improvements& Vehicles		312,543			4,177,063		4,489,606			4,489,606	77
78	Subtotal Regular Capital Projects	0	825,493		0	6,100,621	0	6,926,114			6,926,114	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80	Economic Development Projects					13,630,066		13,630,066			13,630,066	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0		0	13,630,066	0	13,630,066			13,630,066	82
83	TOTAL CAPITAL PROJECTS	0	825,493		0	19,730,687	0	20,556,180			20,556,180	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	54,427,737	33,705,569	1,499,241	18,814,157	20,375,629	0	128,822,333			128,822,333	84
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85
86												86
TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"												

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WATERLOO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation									E91	0	88
89	Capital outlay									G91	0	89
90	Debt Service									F91	0	90
91	Sewer and sewage disposal — Current operation							10,212,156		E80	10,212,156	91
92	Capital outlay							802,741		G80	802,741	92
93	Debt Service							82,307		F80	82,307	93
94	Electric — Current operation									E92	0	94
95	Capital outlay									G92	0	95
96	Debt Service									F92	0	96
97	Gas Utility — Current operation									E93	0	97
98	Capital outlay									G93	0	98
99	Debt Service									F93	0	99
100	Parking — Current operation									E60	0	100
101	Capital outlay									G60	0	101
102	Debt Service									F60	0	102
103	Airport — Current operation									E01	0	103
104	Capital outlay									G01	0	104
105	Debt Service									F01	0	105
106	Landfill/Garbage — Current operation							3,716,349		E81	3,716,349	106
107	Capital outlay							311,879		G81	311,879	107
108	Debt Service									F81	0	108
109	Hospital — Current operation									E36	0	109
110	Capital outlay									G36	0	110
111	Debt Service									F36	0	111
112	Transit — Current operation									E94	0	112
113	Capital outlay									G94	0	113
114	Debt Service									F94	0	114
115	Cable TV, telephone, Internet — Current operation									E03	0	115
116	Capital outlay									G03	0	116
117	Housing authority — Current operation									E50	0	117
118	Capital outlay									G50	0	118
119	Debt Service									F50	0	119
120	Storm water — Current operation							1,023,605		E80	1,023,605	120
121	Capital outlay							143,484		G80	143,484	121
122	Debt Service									F80	0	122
123	Other business type — Current operation									E89	0	123
124	Capital outlay									G89	0	124
125	Debt Service									F89	0	125
126	Internal service funds — Specify											126
127											0	127
128											0	128
129	TOTAL BUSINESS TYPE ACTIVITIES							16,292,521			16,292,521	129

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WATERLOO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	54,427,737	33,705,569	1,499,241	18,814,157	20,375,629	0	128,822,333	16,292,521		145,114,854	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	160,806	6,641,466					6,802,272	5,286,836		12,089,108	132
133	Internal TIF loans/repayments and transfers out	0		6,995,138				6,995,138			6,995,138	133
134								0			0	134
135	TOTAL OTHER FINANCING USES	160,806	6,641,466	6,995,138	0	0	0	13,797,410	5,286,836		19,084,246	135
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	54,588,543	40,347,035	8,494,379	18,814,157	20,375,629	0	142,619,743	21,579,357		164,199,100	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable	360,459	131,211					491,670			491,670	140
141	Restricted	8,137,618	40,308,121	2,605,959	994,140	22,137,885		74,183,723			74,183,723	141
142	Committed	33,004						33,004			33,004	142
143	Assigned	5,987,242	1,940,822	524,486				8,452,550			8,452,550	143
144	Unassigned	10,821,818	-950,617			-1,527,192		8,344,009			8,344,009	144
145	Total Governmental	25,340,141	41,429,537	3,130,445	994,140	20,610,693	0	91,504,956			91,504,956	145
146	Proprietary								19,482,119		19,482,119	146
147	Total ending fund balance June 30, 2018	25,340,141	41,429,537	3,130,445	994,140	20,610,693	0	91,504,956	19,482,119		110,987,075	147
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	79,928,684	81,776,572	11,624,824	19,808,297	40,986,322	0	234,124,699	41,061,476		275,186,175	148
149												149

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF WATERLOO		
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>						
Purpose		Amount paid to other local governments		Purpose		
Correction.....		M05 \$		Highways.....		
Health.....		M32 79,804		All other.....		
Highways.....		M44		L44 \$ 38,822		
Transit subsidies.....		M94 1,413,927		L89 \$ 171,113		
Libraries.....		M52 1,794				
Police protection.....		M62 177,937				
Sewerage.....		M80				
Sanitation.....		M81				
All other.....		M89 \$ 1,517,331				
Part IV		SALARIES AND WAGES				
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.						
				Amount - Omit cents		
Total salaries and wages paid.....				2000 \$	36,252,033	
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED				
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2018		
Purpose	Debt outstanding JULY 1, 2017 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$
2. Sewer utility	19U	29U 1,529,000	39U	49U	49U	49U 1,534,000
3. Electric utility	19U	29U	39U	49U	49U	49U
4. Gas utility	19U	29U	39U	49U	49U	49U
5. Transit-bus	19U	29U	39U	49U	49U	49U
6. Industrial Revenue	19T	24T	34T		44T	44T
7. Mortgage revenue	19T	24T	34T		44T	44T
8. TIF revenue	19U 1,533,272	29U 6,624,713	39U 133,597	49U	49U 8,015,060	49U
Other-Specify	19U	29U	39U	49U	49U	49U
9. Notes Payable	104,225,000	11,575,000	15,845,000	99,955,000	49U	49U
GO	19U 255,430	29U	39U	49U 255,430	49U	49U
10. Parking	19U	29U	39U	49U	49U	49U
11. Airport	19U	29U	39U	49U	49U	49U
12. Stormwater	19U	29U	39U	49U	49U	49U
13. Section 108	19U	29U	39U	49U	49U	49U
14. Total long-term debt	106,013,702	19,728,713	15,978,597	100,210,430	8,015,060	1,534,000
B. Short-term debt		Amount - Omit cents				
Outstanding as of JULY 1, 2017		61V \$				
Outstanding as of JUNE 30, 2018		64V \$				
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				
Assessed Valuations by Levy Authority and County, AY2016/FY2018		Amount - Omit cents				
Actual valuation -- January 1, 2016		\$				
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018				
Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$ 1,002,043	\$ 25,627,301	84,345,756			
REMARKS	V98					